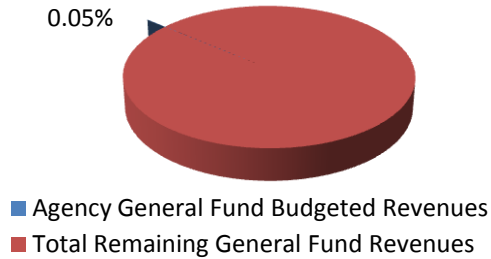
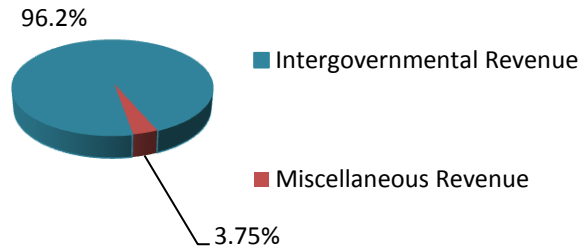


### General Fund Analysis

**Share of Total County Revenue**

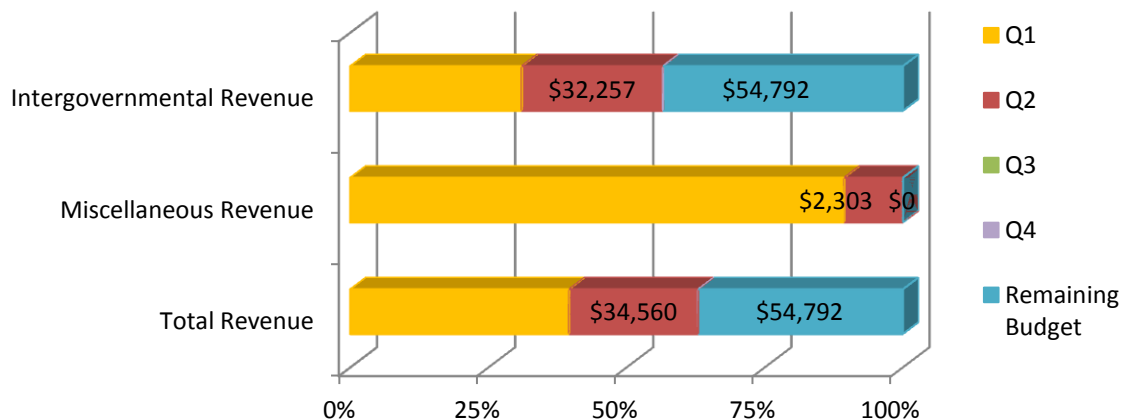


**Agency Budgeted Revenues By Source**



- The General Fund revenue for the Municipal Court is estimated to be **\$131,165** for 2013, which is 0.1% of the total budgeted revenue for the General Fund.
- The main sources of General Fund revenue for the Municipal Court are reimbursement from the state public defender's office for indigent defense cases, and the Supreme Court's reimbursement share of the visiting judge costs for the county.

### General Fund - Revenue



	1 <sup>st</sup> Quarter	2 <sup>nd</sup> Quarter	3 <sup>rd</sup> Quarter	4 <sup>th</sup> Quarter	YTD	Total*
Prior Year Actuals	\$29,993	\$28,878	\$17,215	\$39,979	\$58,871	\$116,065
Current Year Actuals	\$58,666	\$34,560			\$93,226	\$131,165

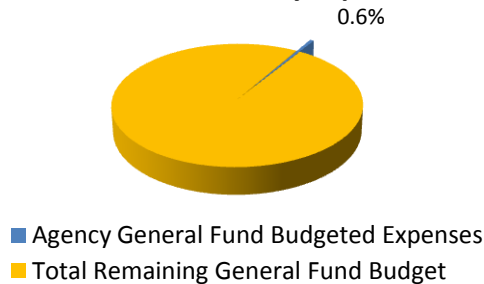
\* Current year total represents revised budget.

- Second quarter revenue of **\$34,560** represents **26.4%** of the budgeted amount for the year. YTD revenues of **\$93,226** represent **71.1%** of the budgeted amount for the year.
- Second quarter revenue in 2013 is slightly more than 2<sup>nd</sup> quarter 2012 and exceeds the established benchmark for 2<sup>nd</sup> quarter. YTD revenues are greater in 2013 compared to the same time period of 2012. This is due to the reimbursement of visiting judge costs and to the timing of state public defender reimbursements.

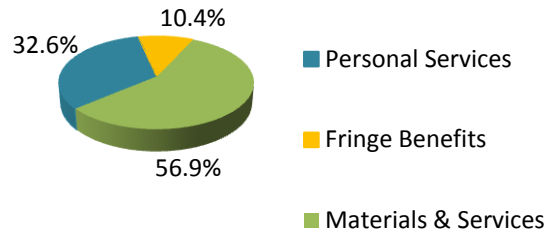
- Similar to 2012, no payment from the City of Columbus for appointed counsel will be required in 2013. A credit of \$63,155.26 remains from the previous Municipal Court contract. Payments are expected to resume in 2014.
- Within Intergovernmental Revenue, reimbursement revenue from the state public defender's office may exceed budget due to the reimbursement increase from 35% to 40%, effective July 1, 2013.

## General Fund Analysis

**Share of Total County Expenses**

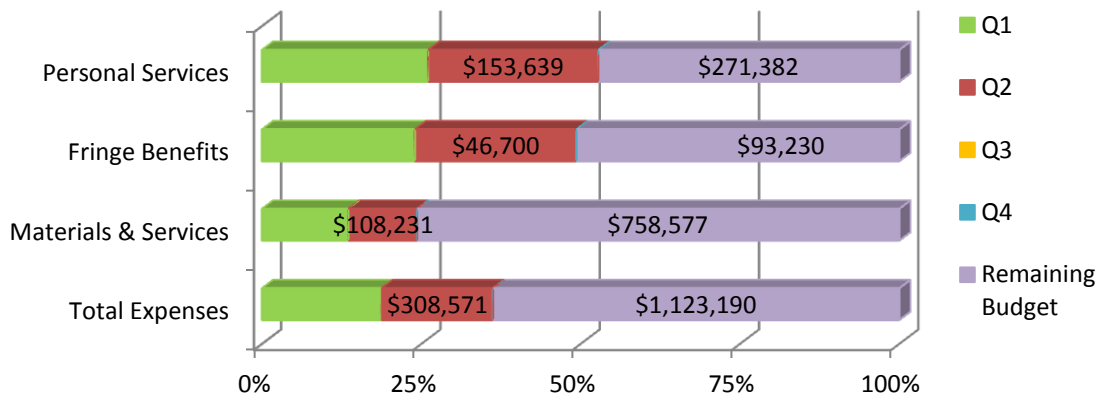


**Agency Budgeted Expenses By Type**



- The General Fund expenditures for the Municipal Court are estimated to be **\$1,761,755** for 2013, which is **0.6%** of the total budgeted expenditures for the General Fund.

## General Fund - Expenses



	1 <sup>st</sup> Quarter	2 <sup>nd</sup> Quarter	3 <sup>rd</sup> Quarter	4 <sup>th</sup> Quarter	YTD	Total*
Prior Year Actuals	\$296,151	\$925,325	\$338,095	\$293,989	\$1,221,476	\$1,853,560
Current Year Actuals	\$329,995	\$308,571			\$638,566	\$1,761,755

\* Current year total represents revised budget.

- Second quarter expenditures of **\$308,571** represent **17.5%** of the budgeted amount for the year. YTD expenditures of **\$638,566** represent **36.3%** of the budgeted amount for the year.
- Second quarter Materials & Services expenditures are within 50% of the amount budgeted in the General Fund for the year. Expenses will be higher in the 3<sup>rd</sup> quarter due to the annual payment made to the City of Columbus for 2012 salary and healthcare expenditures for bailiffs. The county pays 40% of the Municipal Court Bailiffs' salaries, associated costs and healthcare benefits.

## General Fund Analysis

### Personal Services

<u>Quarter</u>	<u>Agency Budget</u>	<u>Actual Expenditures</u>	<u>% of Budget Expended</u>
1st Quarter	\$132,681	\$149,931	113.0%
2nd Quarter	\$154,795	\$153,639	99.3%
3rd Quarter	\$132,681		
4th Quarter	\$154,795		
<b>Total</b>	<b>\$574,952</b>	<b>\$303,570</b>	<b>52.8%</b>

- There were 13 pay periods through the end of the 2<sup>nd</sup> quarter, which would equate to 50.0% of budget.
- The variance in Personal Services is due to the termination payouts of vacation and sick leave which occurred in the 1<sup>st</sup> quarter.

### Budget Corrective Items

#### Approved

- Resolution No. 0324-13 authorized a Memorandum of Understanding and a transfer of appropriations for the continuation of support for the Addiction and Solicitation Specialized Dockets. The total amount transferred from Commissioners' Contingency was \$340,000 to be expensed by the City of Columbus.

#### Pending

- There are no requests currently pending that may impact the budget.

#### Not Recommended

- There have been no requests for budget adjustments not approved to date.

### Additional Budget Analysis and Budget Recommendations

- As enacted in the State of Ohio 2014-2015 Biennial Budget (HB 59), the State Public Defender reimbursement is expected to increase from 35% to 40% effective July 1, 2013.